

KPMG Peat Marwick
Cost Allocation Planning & Performance System
EMPLOYEE RELATIONS Cost Pool
For the Period Ended September 30, 2003

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$8,357,312		\$8,357,312
Cross Allocations from Other Pools			
Building Use Allowance	273,731		273,731
Equipment Use Allowance	75,488		75,488
Office of Performance Improvement	35,402	228	35,630
Information Technology Department	3,336,852	120,261	3,457,113
County Attorney	265,434	8,173	273,608
Finance Department	0	13,523	13,523
Audit and Management Services	0	189	189
Office of Management and Budget	0	60,434	60,434
Procurement Management	0	29	29
County Manager	0	27,862	27,862
Business Development	0	25	25
Fair Employment Practices	0	3,005	3,005
GSA - Fleet Management	0	1,064	1,064
GSA - Materials Management	0	4,975	4,975
GSA - Risk Management	0	536	536
GSA - Facilities and Utilities Management	0	17,489	17,489
GSA - Construction Management	0	984	984
Total Cross Allocations from Other Pools	3,986,908	258,776	4,245,684
Total Cost to be Allocated	\$12,344,220	258,776	\$12,602,996

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Office of Performance Improvement	1,500	0.049	\$6,071				\$6,071
Information Technology Department	58,600	1.921	237,179				237,179
County Attorney	11,400	0.374	46,141				46,141
Finance Department	9,200	0.302	37,236	9,200	0.309	799	38,036
Audit and Management Services	5,100	0.167	20,642	5,100	0.171	443	21,085
Office of Management and Budget	5,300	0.174	21,451	5,300	0.178	460	21,912
GSA - Administration	2,400	0.079	9,714	2,400	0.081	209	9,922
Procurement Management	9,100	0.298	36,832	9,100	0.306	791	37,622
County Manager	13,600	0.446	55,045	13,600	0.457	1,182	56,227
Business Development	8,700	0.285	35,213	8,700	0.292	756	35,968
Fair Employment Practices	600	0.020	2,428	600	0.020	52	2,481
GSA - Fleet Management	31,000	1.016	125,470	31,000	1.041	2,693	128,163
GSA - Materials Management	6,000	0.197	24,285	6,000	0.201	521	24,806
GSA - Risk Management	5,200	0.170	21,047	5,200	0.175	452	21,498
GSA - Facilities and Utilities Management	15,100	0.495	61,116	15,100	0.507	1,312	62,428
GSA - Construction Management	10,300	0.338	41,688	10,300	0.346	895	42,583
Aviation Department	166,000	5.443	671,871	166,000	5.573	14,423	686,294
Team Metro	21,600	0.708	87,424	21,600	0.725	1,877	89,301
Solid Waste Management	109,800	3.600	444,406	109,800	3.687	9,540	453,946
Seaport	25,600	0.839	103,614	25,600	0.860	2,224	105,838
Safe Neighborhood Parks	400	0.013	1,619	400	0.013	35	1,654
Planning & Zoning	14,900	0.489	60,307	14,900	0.500	1,295	61,601
Public Works	61,900	2.030	250,535	61,900	2.078	5,378	255,913
Parks and Recreation	202,400	6.636	819,197	202,400	6.796	17,585	836,783
Metro-Dade Police Department	493,800	16.191	1,998,615	493,800	16.579	42,903	2,041,518
Property Appraiser	23,800	0.780	96,329	23,800	0.799	2,068	98,396
Non-Departmental	347,200	11.384	1,405,264	347,200	11.657	30,166	1,435,430
Metro-Dade Transit Agency	334,400	10.964	1,353,457	334,400	11.228	29,054	1,382,511
Metro Planning Organization	1,500	0.049	6,071	1,500	0.050	130	6,201
Metro-Miami Action Plan	2,800	0.092	11,333	2,800	0.094	243	11,576
Medical Examiner	6,000	0.197	24,285	6,000	0.201	521	24,806
Office of the Mayor	3,900	0.128	15,785	3,900	0.131	339	16,124
Library	63,100	2.069	255,392	63,100	2.119	5,482	260,874
Judicial Administration	49,700	1.630	201,157	49,700	1.669	4,318	205,475
Homeless Trust	1,000	0.033	4,047	1,000	0.034	87	4,134
Department of Human Services	107,500	3.525	435,097	107,500	3.609	9,340	444,437

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Fire Department	176,900	5.800	715,988	176,900	5.939	15,370	731,358
Elections	14,900	0.489	60,307	14,900	0.500	1,295	61,601
Tax Collector	21,400	0.702	86,615	21,400	0.719	1,859	88,474
Department of Environmental Resources Mgt.	51,900	1.702	210,061	51,900	1.743	4,509	214,570
Cultural Affairs	3,400	0.111	13,761	3,400	0.114	295	14,057
Communications	6,900	0.226	27,927	6,900	0.232	600	28,527
Consumer Services	11,500	0.377	46,545	11,500	0.386	999	47,544
Corrections and Rehabilitation	253,800	8.322	1,027,235	253,800	8.521	22,051	1,049,286
Clerk of the Court	122,900	4.030	497,428	122,900	4.126	10,678	508,106
Office of Community & Economic Dev.	7,700	0.252	31,165	7,700	0.259	669	31,834
Board of County Commissioners	14,500	0.475	58,688	14,500	0.487	1,260	59,947
Community Action Agency	96,400	3.161	390,171	96,400	3.237	8,376	398,547
Building Department	31,500	1.033	127,494	31,500	1.058	2,737	130,231
Building Code Compliance	5,800	0.190	23,475	5,800	0.195	504	23,979
Net Allocation	<u>3,049,900</u>	<u>100.000</u>	<u>\$12,344,220</u>	<u>2,978,400</u>	<u>100.000</u>	<u>258,776</u>	<u>\$12,602,996</u>
Direct Costs							
Subtotal			\$12,344,220				\$12,602,996
Unallocated Costs			(\$0)				(\$0)
Total Allocation	<u>3,049,900</u>	<u>100.000</u>	<u>\$12,344,220</u>	<u>2,978,400</u>	<u>100.000</u>	<u>258,776</u>	<u>\$12,602,996</u>

EMPLOYEE RELATIONS Cost Pool allocated on the basis of ACTUAL NUMBER OF EMPLOYEES (MULTIPLIED BY 100).

